Agreed Statement of Issues and Stipulation of Facts—Con.	Page
Exhibit 42	100
Exhibit 43	100
Exhibit 44	102
Exhibit 45	102
Exhibit 46	104
Exhibit 47	104
Exhibit 48	105
Exhibit 49	106
Exhibit 50	106
Exhibit 51	111
Exhibit 52	112
Exhibit 53	112
Exhibit 54	113
Exhibit 55	113
Exhibit 56	114
Exhibit 57	115
Exhibit 58	116
Exhibit 59	117
Exhibit 60	121
Exhibit 61	122
Exhibit 62	124
Exhibit 63	129
Exhibit 64	130
Exhibit 65	132
Exhibit 66	134
Exhibit 67	140
Exhibit 68	14[illegible]
Exhibit 69	150
Exhibit 70	157
Exhibit 71	157
Exhibit 72	158
Exhibit 73	158
Exhibit 74	160
Exhibit 75	161
Exhibit 76	164
Exhibit 77	170
Exhibit 78	171
Transcript of Hearing, March 16, 1951	172
Exhibit 79	226
Exhibit 80	231
Exhibit 81	263
Exhibit 82	264
Exhibit 83	264
Exhibit A	266
Exhibit B	266
Exhibit C	267
Exhibit D	267
Exhibit E	268
Exhibit F	269
Exhibit G	270
Exhibit H	274
Order (Ruling on Admission of Exhibits, February 1, 1952)	277
Exception to above Order filed February 13, 1952	277
Findings of Fact and Opinion of Tax Court, February 15, 1952	278
Decision of Tax Court, February 26, 1952	302
Petition for Review of Decision of Tax Court	302
Certificate of Service	305
Designation of Record on Appeal	306
Certificate of Service	308
Designation of Additional Portions of Record on Appeal	308

INDEX

	Page
Proceedings in United States Court of Appeals for the District of Columbia Circuit	311
Petitioner's motion, and memorandum in support, to remand to the Tax Court with instructions to that Court to vacate its decision and dismiss the petition	311
Respondent's motion, and memorandum in support, to dismiss petition for review	318
Order to show cause	324
Opinion on motion to remand to the Tax Court, etc., Washington, J.	326
Order denying motion to remand the case, etc	333
Motion of Sinclair Weeks, Secretary of Commerce, to join as petitioner and to correct caption	333
Order granting motion of Sinclair Weeks, Secretary of Commerce, to join as petitioner and to correct caption	334
Opinion, Prettyman, J.	335
Judgment	340
Order extending time for filing petition for rehearing en banc	340
Docket entry of filing of petition for rehearing en banc	341
Order denying petition for rehearing en banc	341
Designation of record (omitted in printing).	
Clerk's certificate (omitted in printing).	
Order extending time to file petition for writ of certiorari	342
Designation of record (omitted in printing).	
Order granting certiorari	342